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## Taxation

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**Policy Number:** CP242/2023  
**Approval Date:** November 14, 2023  
**Supersedes Policy:** CP236/2022 Taxation

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### SECTION A

#### 1.0 Policy Purpose

- 1.1 To define how the annual tax levy for the Town of Morinville will be allocated amongst assessment classes and sub-classes as established in the *Municipal Government Act* and through Council bylaws.

#### 2.0 Definitions

- 2.1 **“Non-Residential”** linear property, components of manufacturing or processing facilities that are used for the cogeneration of power or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farmland or land that is used or intended to be used for permanent living accommodation.
- 2.2 **“Residential”** in respect of property, means property that is not classed by the assessor as farmland, machinery and equipment or non-residential.
- 2.3 **“Serviced Undeveloped Residential Properties”** vacant residential property where municipal services have been installed.
- 2.4 **“Town”** the Town of Morinville.
- 2.5 **“Multi-Family Residential”** residential properties consisting of 4 or more independent housing units.
- 2.6 **“Vacant Residential”** residential property consisting of land only, with no improvements.
- 2.7 **“Vacant Non-Residential”** non-residential property consisting of land only, with no improvements.

### 3.0 Non-Residential Tax Ratio

- 3.1 Non-residential tax rates are determined based on a factor of the residential tax rate. The non-residential tax ratio for the 2024 taxation year and beyond are outlined below.

Year	Non-Residential Ratio
2024	1.33
2025 and all subsequent tax years	1.50

- 3.2 As part of the required 3-year review of this policy, Council will review and adjust the target ratios for the tax rate split to ensure targets remain appropriate and in line with Council’s strategic objectives.

### 4.0 Vacant Non-Residential Tax Ratio

- 4.1 The ratio of non-residential to vacant non-residential be set at 1:1.25.

### 5.0 Vacant Residential Tax Rate

- 5.1 Following Council approval of an assessment sub-classification bylaw for “serviced undeveloped residential properties,” the tax rate for such property will be set at the same rate of taxation for non-residential properties for the respective taxation year.

### 6.0 Supplemental Assessment and Taxation

- 6.1 When new growth in Property Assessment occurs within the taxation year, property tax will be levied through supplementary assessment when properties have been completed and approved for occupancy.

### 7.0 Required Review

- 7.1 This policy must be reviewed at minimum every three years to ensure continued alignment with Council strategic objectives.
- 7.2 The first review is required prior to December 31, 2026.
- 7.3 This policy shall remain in effect if the review date passes prior to formal review.

## **SECTION B**

### **1.0 Reference to other Policy and Legislation**

- 1.1 Supplementary Assessment Bylaw
- 1.2 Supplementary Property Tax Bylaw
- 1.3 Serviced Undeveloped Residential Assessment Sub-Classification Bylaw

### **2.0 Persons Affected**

Morinville Taxpayers

### **3.0 Divisional/Departmental Responsibility**

Administrative Services / Financial Services

### **4.0 Review/Revision History and Author**

CP236/2022, Taxation (October 2022), Financial Services

#### **ORIGINAL SIGNED**

Simon Boersma  
Mayor

#### **ORIGINAL SIGNED**

Naleen Narayan  
Chief Administrative Officer